IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME-TAX APPLICATION NO. 127 OF 1996

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J.P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
APRIL 24, 2007.

Heard Shri Jaiswal, learned counsel for the applicant and Shri Thakkar, learned counsel for the respondent.

The dispute herein relates to levy of penalty under Section 273 of the Income-tax Act, 1961. It is contended by the revenue that cumulative tax effect in ITA No. 127 of 1996 and ITA No. 10 of 1997 together is more than Rs. Two lakhs.

Since the issue involved in both these reference applications is different, ITA No.10 of 1997 cannot be clubbed with ITA No.127 of 1996.

In this view of the matter, the tax effect involved in ITA No.127 of 1996 being only Rs.12,500/- and in view of the judgment of this Court in the case of C.I.T. vs. Pithwa Engineering Works, reported at (2005) 276 ITR 519, the present application is dismissed. Rule discharged. No costs.

JUDGE **JUDGE**

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